

DURABLE POWER OF ATTORNEY

State of Mississippi
County of Desoto

KNOW ALL MEN BY THESE PRESENTS:

That I, Idabell Pannell, resident of Olive Branch, Mississippi, do hereby make, constitute and appoint my daughter, Donna Sue Machado, of Waterford, Mississippi and my son, Troy Thompson Pannell, Jr., of Olive Branch, Mississippi as my true and lawful attorney and general business agent and proxy, to manage all my property and estate and conduct all of my business affairs; and for such purposes, for me in my name, place and stead, and for my use and benefit, and as my act and deed, to do and perform, among other things, all or any of the following:

- 1) To sell, hold, invest, mortgage, buy, pledge, hypothecate, or otherwise encumber, deed, convey, lease or let all or any part of my property and estate, real, personal or mixed; and to eject, remove or relieve tenants or other persons from and recover possession of any of my property by suit or other lawful means; and to maintain, preserve, insure, rebuild, modify, or improve any and all such property, real, personal or mixed, and, particularly, but not limited to any real estate of mine situated in the State of Tennessee.
- 2) To do and transact all and every kind of business of whatsoever kind or nature, including the receipt, recovery, collection, payment, compromise, settlement, and adjustment of any and all accounts, legacies, bequests, trusts, dividends, annuities, debts, taxes and other obligations which may now or hereafter be due, owing or payable to me or by me.
- 3) To make, endorse, accept, sign, seal, receipt for, and deliver any and all stock certificates, deeds, checks, notes, bonds, vouchers, and any other instruments in writing as may be deemed proper, including but not limited to social security, pension, and old age benefits or checks and vouchers issued by the United States of America or any state or person, firm or corporation.
- 4) To deposit and withdraw in my name in or from any banking institution, or other depository, any funds or negotiable instruments, which may be in my name or due me at any time or which I may now or hereafter have on deposit in any bank or depository or insurance company; and to enter and have full access to any and all safe deposit boxes in my name or held by me at this time or from time to time hereafter.
- 5) To institute, defend, prosecute, compromise and dispose of any suits at law or equity, administrative or arbitration proceedings, or otherwise engage in litigation or in the compromise and settlement of any claims, suits or proceedings, in my name or for my benefit

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and at my expense and to sign in my behalf any and all pleadings, receipts, releases, deeds or other paper writings as fully and to all intents and purposes as if I were personally acting and executing same; and also acknowledge and record same.

6) To vote any and all shares of stock now or hereafter held by me in my name, or otherwise, or acquired and held in the name of my said attorney hereinabove named, as well as any and all bonds or other investment, rights or interests which I may now or hereafter hold in my name or which my said attorney may hold for my benefit; and my said attorney may execute proxies to vote any and all such shares of stock, bonds or other investments.

7) To employ and dismiss agents, accountants and attorneys to act for me and my behalf.

8) To prepare, sign, execute and file in my name any and all federal and state income tax returns, declarations or estimates of tax and any and all other tax returns, or governmental reports or applications, local, state, or federal, whether joint, several, individual, or in partnership; and to represent me before the Internal Revenue Service or the Treasury Department of the United States or any other department, service or bureau of the federal, state or local government, including but not limited to tax proceedings, deficiency assessments, investigations, protests, claims for refund, proceedings in the Tax Court of the United States, or other tax suits or appeals therefrom, local, state or federal, and to fully and finally compromise any and all such tax claims, suits and proceedings, local, state and federal, of any kind or nature, as my said attorney may deem best.

GIVING AND GRANTING unto my said attorneys full power and authority to do and perform all and every act, deed, and thing with respect to my property and estate and business affairs, with full power of substitution in the premises, from time to time, as fully and effectually to all intents and purposes as I might or could do in my own proper person if personally present. The above specifically enumerated powers are in aid and exemplification of the complete and general powers herein granted and not in limitation or definition thereof.

Further, I, Idabell Pannell, do hereby expressly and fully ratify, confirm and approve any and all things done or to be done by my said attorney hereunder as completely and fully as if same had been done by me; and any and all acts and things lawfully done hereunder by my said attorneys shall be binding on me, my heirs, personal representatives, and all assigns. A photostatic or certified copy hereof shall have the same force and effect as the original instrument to show the authority of my said attorney.

I hereby reserve the right to revoke this instrument at any time by instrument in writing duly acknowledged and executed by me and recorded in the Register's Office for DeSoto County, Mississippi, or such other appropriate office as may be applicable, but not otherwise. In the event of my physical or mental disability, this Power of Attorney shall not be revoked but shall be continued in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand this 20th day of March, 2009.

Idabell Pannell
Idabell Pannell

STATE OF MS
COUNTY OF Desoto

Personally appeared before me, Rita B Schelly, a Notary Public in and for the County and State aforesaid, this 20th day of March, 2009, the within named as Idabell Pannell, with whom I am personally acquainted, and who, on oath, acknowledged that he executed this three page Durable Power of Attorney for the purposes therein contained.

Rita B Schelly
Notary Public

My commission expires:

